

Exhibit 545

CERTIFIED TRANSLATION

The Danish Tax Agency and SØIK: Politiken and TV2 mislead about dividend settlement

The Danish Tax Agency strongly rejects the interpretation of the settlement in the so-called dividend case, which Politiken and TV2 are currently giving readers and viewers. This applies, among other things, to whether the parties to the settlement have been able to deduct their expenses from the amount they have to pay back to Denmark and whether the Danish Tax Agency has agreed to pay a fine to a German bank. SØIK supports the Danish Tax Agency. [The Danish Tax Agency is now referring the media to the Press Board.]

The Danish Tax Agency's settlement in the dividend case, which was concluded in May 2019, has for a long time been subjected to media coverage from mainly Politiken and TV2, which ignores both factual and legal circumstances, and which gives the public a very wrong impression of the settlement and of the Danish Tax Agency's objective in the case.

As the Danish Tax Agency has previously explained, including in submissions to Politiken and in interviews with TV2, it is not the case that the parties to the settlement have been able to deduct their expenses for advisors, for example, as the media have said.

The parties to the settlement are behind 61 pension plans, which together have played a part in receiving approximately DKK 2.9 billion in dividend tax refunds, and of this amount, the parties to the settlement themselves have received approximately DKK 1.6 billion, which they must repay after the settlement. The remaining amount was received by other actors, and the Danish Tax Agency is also suing them. Thus, the parties to the settlement have never had the approx. DKK 2.9 billion in their possession. The other actors took their share of the money before the parties to the settlement got any.

"It may be difficult to understand the details of the setup that has been used to get the money out of Denmark, and thus also the legal documents that make up the settlement. But it makes me wonder that journalists believe that they can understand the documents prepared by the state's attorney, Kammeradvokaten, better than Kammeradvokaten itself. But let me make clear once and for all: We have not given the parties to the settlement the right to deduct their expenses, and we have not been played for fools, we actually know what we are doing," says Steen Bechmann Jacobsen, and continues:

"We don't lie about our work. We are an authority in a democratic state governed by the rule of law, which is working hard to fulfil the task assigned to us. We do this as openly as possible and, of course, within the framework of the law."

Nor has the Danish Tax Agency paid a fine imposed on a German bank, as claimed by Politiken and TV2. The fine is a criminal sanction that must be paid by the bank itself and not by the Danish Tax Agency. The bank is owned by some of the parties to the settlement, and the settlement entails that part of the sum to be paid by the parties to the settlement can be made up of the fine, but only if the bank is sold. If the parties to the settlement are also fined under criminal law, it will be on top of the DKK 1.6 billion.

The Danish Tax Agency has previously published a detailed fact sheet on its website about the composition of the settlement amount, where this is described in more detail.

"It is presented as if the Danish Tax Agency has paid a fine that someone else should have paid. That is not correct. Anyone can read about the construction on our website if they want. On the whole, it seems that the media are working on the premise that we had a claim for more money than DKK 1.6 billion. We did not. Neither courts nor other authorities have ruled that the parties to the settlement owe the Danish Tax Agency money. The only reason they are doing so is because of the settlement," says Steen Bechmann Jacobsen, adding that the settlement is an expression of the solution that is assessed to put Denmark in the best possible position.

The question of whether anyone can be held criminally liable for the suspected fraud is not investigated by the Danish Tax Agency; it is a task that lies with SØIK and with the law enforcement authorities in a number of other countries.

"The Danish Tax Agency and SØIK cooperate closely to ensure optimal progress in both the civil law and criminal law tracks. The two authorities are therefore coordinating efforts on an ongoing basis, which has also been the case in relation to the concluded settlement. I can therefore clearly reject all speculation that we misinform each other; quite the contrary," says Per Fiig, Chief Prosecutor at SØIK.

[The Danish Tax Agency will now refer Politiken and TV2 to the Press Board.

"This case is far too important to be treated with the kind of careless handling of facts and law that some media outlets are doing right now. Not least because it harms Denmark's chances of succeeding in the many foreign lawsuits that the Danish Tax Agency is currently pursuing in order to get the rest of the DKK 12.7 billion back into the treasury," Steen Bechmann Jacobsen concludes.]

The Danish Tax Agency

The Danish Tax Agency was established on July 1, 2018, when SKAT was dissolved and replaced by seven new agencies. When referring to the period after 1 July 2018, it would be factually incorrect to refer to the Danish Tax Agency as SKAT. Read more about the seven new agencies on fra1til7.dk.

For more information: Journalists, tel: 7237 0900; citizens and businesses, tel: 7222 1818

Skattestyrelsen og SØIK: Politiken og TV2 vildleder om udbytteforlig

Skattestyrelsen tager kraftigt afstand fra den udlægning af forliget i den såkaldte udbyttesag, som Politiken og TV2 i disse dage giver læserne og seerne. Det gælder bl.a. i forhold til, om forligsparterne har kunnet trække deres udgifter fra i det beløb, som de skal betale tilbage til Danmark, og om Skattestyrelsen er gået med til at betale en bøde til en tysk bank. SØIK bakker Skattestyrelsen op. [Skattestyrelsen indbringer nu medierne for Pressenævnet.]

Skattestyrelsens forlig i udbyttesagen, som blev indgået i maj 2019, er gennem længere tid blevet udsat for en mediedækning fra hovedsageligt Politiken og TV2, der ignorerer såvel faktiske som juridiske forhold, og som giver befolkningen et meget forkert indtryk af forliget og af Skattestyrelsens opgave i sagen.

Som Skattestyrelsen tidligere har forklaret, bl.a. i indlæg i Politiken og i interviews til TV2, er der ikke tale om, at forligsparterne har kunnet fratrække deres udgifter til f.eks. rådgivere, sådan som medierne har sagt.

Forligsparterne står bag 61 pensionsplaner, som tilsammen har medvirket til at få udbetalt ca. 2,9 mia. kr. i udbytteskatterefusion, og af dette beløb har forligsparterne selv modtaget ca. 1,6 mia. kr., som de efter forliget skal betale tilbage. Det resterende beløb har andre aktører modtaget, og dem sagsøger Skattestyrelsen også. Forligsparterne har således aldrig haft de ca. 2,9 mia. kr. mellem hænderne. De andre aktører har taget deres andel af pengene, før forligsparterne fik dem.

- Det kan måske være svært at forstå detaljerne i setup'et, der har været anvendt til at få pengene ud af Danmark, og dermed også de juridiske dokumenter, som forliget er sammensat af. Men det undrer mig, at journalisterne mener, at de bedre kan forstå de dokumenter, som statens advokat – Kammeradvokaten – har udarbejdet, end Kammeradvokaten selv kan. Men så lad mig slå fast én gang for alle: Vi har ikke givet forligsparterne ret til at fratrække deres udgifter, og vi er ikke blevet taget ved næsen – vi ved faktisk godt, hvad vi gør, siger Steen Bechmann Jacobsen og fortsætter:

- Vi lyver ikke om vores arbejde. Vi er en myndighed i en demokratisk retsstat, som arbejder benhårdt på at løse den opgave, som vi er blevet pålagt. Det gør vi så åbent, som det er muligt, og selvfølgelig inden for lovens rammer.

Skattestyrelsen har heller ikke betalt en bøde, som en tysk bank er blevet idømt, hvilket Politiken og TV2 har påstået. Bøden er en strafferetlig sanktion, som skal betales af banken selv og ikke af Skattestyrelsen. Banken er ejet af visse af forligsparterne, og forliget indebærer, at en del af den sum, som forligsparterne skal betale, kan udgøres af bøden, men kun hvis banken bliver solgt. Hvis forligsparterne også måtte blive idømt en strafferetlig bøde, kommer den oven i de 1,6 mia. kr.

Skattestyrelsen har tidligere offentliggjort et detaljeret faktaark på sin hjemmeside om forligssummens sammensætning, hvor dette er nærmere beskrevet.

- Det fremstilles som om, at Skattestyrelsen har betalt en bøde, som nogle andre burde have betalt. Det er ikke korrekt. Enhver kan læse om konstruktionen på vores hjemmeside, hvis de vil. Det virker i det hele taget som om, at medierne arbejder ud fra en præmis om, at vi havde et krav på flere penge end 1,6 mia. kr. Det havde vi ikke. Hverken domstole eller andre myndigheder har truffet afgørelse om, at forligsparterne skylder Skattestyrelsen penge. Den eneste grund til, de gør det, er som følge afforliget, siger Steen Bechmann Jacobsen og tilføjer, at forliget er udtryk for den løsning, som vurderes at stille Danmark bedst muligt.

Spørgsmålet om, hvorvidt nogen kan stilles strafferetligt til ansvar for den formodede svindel, undersøges ikke af Skattestyrelsen – det er en opgave, som ligger hos SØIK og hos politimyndighederne i en række andre lande.

- Skattestyrelsen og SØIK samarbejder tæt om at sikre optimal fremdrift i både det civilretlige og det strafferetlige spor. De to myndigheder koordinerer derfor løbende indsatsen, hvilket også har været tilfældet i forhold til det indgåede forlig. Jeg kan derfor klart afvise alle spekulationer om, at vi skulle misinformere hinanden – tværtimod, siger Per Fiig, som er chefanklager hos SØIK.

[Skattestyrelsen vil nu indbringe Politiken og TV2 for Pressenævnet.

- Denne sag er alt for vigtig til at blive behandlet med en sådan form for lemfældig omgang med fakta og jura, som nogle medier gør lige nu. Ikke mindst fordi det skader Danmarks muligheder for at få medhold i de mange udenlandske retssager, som Skattestyrelsen lige nu fører for at få resten af de 12,7 mia. kr. tilbage i statskassen, afslutter Steen Bechmann Jacobsen.]

Skattestyrelsen

Skattestyrelsen blev etableret den 1. juli 2018, da SKAT blev lukket og erstattet af syv nye styrelser. Ved omtale, der vedrører perioden efter 1. juli 2018, vil det være faktuelt forkert at omtale Skattestyrelsen som SKAT. Læs mere om de syv nye styrelser på [[HYPERLINK "https://www.fra1til7.dk/"](https://www.fra1til7.dk/)].

Yderligere oplysninger: Journalister, tlf.: 7237 0900; borgere og virksomheder, tlf.: 7222 1818

I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT_MAPLEPOINT_00000172, in the Danish language.

Copenhagen, 1 April 2025



Assistant Attorney, LL.M.